



CITY OF WILTON MANORS
WILTON DRIVE IMPROVEMENT DISTRICT

ASSESSMENT METHODOLOGY REPORT

May 11, 2016
(Revised July 13, 2016)

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INTRODUCTION

The City of Wilton Manors, Florida (the “City”) is located in Broward County, Florida. It was incorporated in 1947 and encompasses approximately 1.94 square miles. It is bordered on the north by the North Fork of the Middle River and the City of Oakland Park; the south, the boundaries include the South Fork of the Middle River and the City of Fort Lauderdale; the eastern terminus of the city limits extends to near Federal Highway (US #1); and the westernmost boundary reaches Interstate 95. The City has a population of approximately 12,000.

On December 9, 2014, the Wilton Manors City Commission adopted Ordinance No. 2014-0011 (the “Ordinance”) creating the Wilton Drive Improvement District (the “District”) for the purpose of creating a cleaner, safer, and more attractive District; ensuring a stable and predictable resource base to fund supplemental services and programs; to respond quickly to market changes and community needs; assisting in improving the sales and occupancy rates; funding physical improvements; providing for pedestrian safety; marketing the district; increasing parking opportunities for visitors and shoppers; fielding special events and street celebrations.

The District, home to a thriving arts and entertainment area, is the heart of the City's commercial area. The area hosts some of South Florida's biggest events, including the annual Stonewall festival and Wicked Manors. The sustainability of Wilton Drive as a local, regional, and international destination continues to be a goal of the City.

The geographic boundaries for the District include and incorporate the property described in Exhibit “A”, a copy of which is attached hereto and incorporated herein by reference.

On December 14, 2015 the Board of Supervisors of the District adopted Resolution No. 2015-001 (the “Resolution”) entitled:

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WILTON DRIVE IMPROVEMENT DISTRICT SETTING FORTH THE DISTRICT'S INTENT TO USE THE UNIFORM METHOD FOR THE COLLECTION OF A NON-AD VALOREM SPECIAL ASSESSMENT TO BE BELIEVED UPON REAL PROPERTIES LYING WITHIN THE DISTRICT'S BOUNDARIES, AS MORE PARTICULARLY DESCRIBED IN EXHIBIT "A," ATTACHED HERETO, TO FUND OPERATIONS, MARKETING, PROMOTION, ENHANCEMENTS, IMPROVEMENTS, AND ADDITIONS TO THE DISTRICT; STATING A NEED FOR SUCH LEVY; PROVIDING THAT A COPY OF THIS RESOLUTION SHALL BE FORWARDED TO THE PROPERTY APPRAISER, TAX COLLECTOR, AND THE FLORIDA DEPARTMENT OF REVENUE; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

The Resolution was adopted for the purpose of utilizing the uniform method for levying, collecting, and enforcing non-ad valorem special assessments within the boundaries of the District as authorized by Section 197.3632, Florida Statutes, as amended, because this method will allow such non-ad valorem assessments to be collected annually commencing in November 2016, in the same manner as provided for the collection of ad valorem taxes.

2.0 DISTRICT SERVICES & IMPROVEMENTS

Based on the Ordinance, the City has provided the District with a wide range of powers that can be divided into two basic categories, the first of which can be generally described as the provision of marketing, promotional, event based and administrative services. This includes, but is not limited to administrative services, studies, marketing, promotion and funding special events.

The second category deals with the authority to finance, construct, operate and maintain certain public infrastructure improvements as more defined in Ordinance No. 2014-0011.

It is noted that the Ordinance limits the District's non-ad valorem assessment to the sum of \$100,000 per year and further, the right to assess and impose non-ad valorem assessments is subject to the approval of the City Commission. In addition, the Ordinance states that it will automatically sunset ten (10) years from its effective date unless extended by the City. Since the Ordinance became effective on December 9, 2014, the sunset date is December 9, 2024.

Due to the annual dollar limitations placed on the District by the Ordinance and due to the sunset provision in the Ordinance, the District will initially concentrate on the provision of marketing, promotional, event based and administrative services. Therefore this Report will focus its attention on the \$100,000 annual limitation and make the assumption that expenditures during the early years of the District will be spent on marketing, promotional, event based and administrative services as described in the Ordinance.

In the event that the District decides to finance public infrastructure improvements or utilize a portion of the annual \$100,000 for public infrastructure improvements established in the Ordinance, it will need to provide supplemental assessments report(s) in order to insure that each parcel of land within the District benefits from the improvements and that the special assessments imposed on each parcel of land do not exceed the value of the benefits provided to such parcel.

It is further noted that if the District decides in the future to use a portion of the annual \$100,000 to finance public infrastructure improvements, the financing term will be limited to the number of years remaining until the District sunsets per the Ordinance.

3.0 FUNDING DISTRICT SERVICES & IMPROVEMENTS

To defray the costs of funding District services and improvements, the District will impose non-ad valorem special assessments on benefited real property within the District. These assessments will be based on the special benefits accruing to such property from the services or improvements. The use of non-ad valorem special assessments has an advantage in that the properties that receive the special benefits are the only properties that are obligated to pay for the District services and/or improvements.

In summary, special assessments may be made only: (1) for services and/or facilities which provide special and peculiar benefits to property as distinct from general benefits, (2) against property which receives that special benefit, (3) in proportion to the benefits received by the properties, and (4) according to methods that the governing body of the jurisdiction determines. The assessments placed upon various benefited properties must be sufficient to cover the costs attributable to the services and/or improvements and the costs to maintain those portions of the infrastructure that remain under the ownership of the District. The District is not required to specifically itemize a dollar amount of benefit to be received by each parcel of land. However, the manner of the assessments must be fair and reasonable and may vary within the district as long as the amount of the assessment for each parcel of land is not in excess of the proportional benefits as compared to other assessments on other tracts.

4.0 ALLOCATION OF COST AND ASSESSMENTS

In developing the methodology used for the levy of special assessments in the District, two interrelated factors were used:

- A. Allocation of benefit: Each assessable parcel of land within the District must benefit from the proposed services and/or improvements.
- B. Cost/Benefit: The special assessments imposed on each parcel of land cannot exceed the value of the benefits provided to such parcel.

Currently, the District does not have any infrastructure improvements proposed. However, it does have an ongoing administrative program and has budgeted for the administration of the District, marketing, promotional activities and special events during FY 2016 -2017 (Exhibit C). The FY 2016-2017 adopted budget (the “Budget”) is comprised of items that serve to increase the value of the benefitted land and buildings (collectively the “Properties”) within the District (Exhibit A).

The administration of the District and the provision of marketing, promotional, event based and administrative services (as opposed to infrastructure) as provided in the Ordinance are designed to

enhance the value, use and enjoyment of all the benefitted Properties in the District. It is therefore determined that the administration of the District and the provision of marketing, promotional and event based services will provide special and peculiar benefits to all of the Properties within the District, that the benefits exceed the amount of the assessments; that the benefits are in proportion to the assessments to be allocated to each of the benefitted Properties and the apportionment of the special benefits to the benefitted Properties is fair and reasonable.

It is noted that the benefits created for residential properties within the District will be minimal. To the extent there are any benefits to residential properties, these benefits are no greater than those which will accrue to the properties located in the City at large. This is predicated on the condition that improvements that are traditionally a general government function of the City (such as non-assessed portions of the water, sewer, drainage improvements or other general purpose services that are being funded by sources other than non-ad valorem assessments) which may be shown to provide identifiable benefits to both commercial and non-commercial property, are not included for assessment purposes in the scope of the budgeted line items of the District. Exhibit B identifies twelve (12) properties within the District comprised of mixed commercial and residential uses. For each folio number, the residential component has been excluded from the determination of Just/Market Value; therefore, Adjusted Just/Market Value has been determined only for the commercial portion of each of the twelve (12) parcels of property.

The challenge now is to determine the manner in which to assign the non-ad valorem assessments for marketing, promotional, event based and administrative services to the assessable benefitted Properties. Since such services provide benefits to both the commercial (non-residential) land and the buildings as opposed to the just the land itself, it is appropriate to assign the benefits to both the benefitted land and the benefitted buildings thereon (the Properties).

As all of the Properties (land and buildings) are benefitted by marketing, promotional, event based and administrative services, it is appropriate to levy the non-ad valorem assessments against the Properties based on each of the Properties' percentage of the Broward County Property Appraiser's 2016 Just/Market Value or other public records supporting the Just/Market Value of each benefitted parcel of land within the assessment area as shown in Exhibit D.

Given the District's land use and the type of services to be funded by the special assessments, this method of allocation of special assessments for such services will result in a fair allocation of benefits and an equitable allocation of costs.

5.0 COLLECTION OF SPECIAL ASSESSMENTS

Special assessments shall be collected by the District based on the uniform method for the levy, collection and enforcement of special assessments under Chapter 197, Florida Statutes.

Since there are costs associated with the collection of the special assessments (whether by uniform method of collection as authorized under Chapter 197.3632, F.S. or other methods allowed by Florida law), these costs must also be included in the special assessment levy. These costs generally include the 1% collection fee of the County Tax Collector, a 1% service fee of the County Property Appraiser and a 4% discount for early payment of taxes. These additional costs may be reflected by dividing the annual assessment amounts by 0.94.

6.0 MODIFICATIONS AND REVISIONS

At present, the District consists entirely of platted and/or unplatted developed property. The Just/Market Value and percentages shown in Table D that are assigned to each commercial parcel of land and building in the District are based on the 2016 Broward County Property Appraiser's 2016 Just/Market Value or other public records supporting the Just/Market Value for each benefitted parcel of land within the assessment area and will be adjusted annually based on the Broward County Property Appraiser's Just/Market Value or other public records supporting the Just/Market Value of each benefitted parcel of land within the assessment area.

Should any currently platted and/or unplatted developed commercial property be submitted to the City for re-platting and/or redevelopment, the District will be required to perform an analysis at the time of submission of the proposed re-plat and/or redevelopment plan to ensure that each parcel and building within the proposed re-plat and/or redevelopment is assessed its pro-rata percentage of the annual marketing, promotional, event based and administrative assessments in the same manner as described in Section 4.0. Said analysis is to ensure that each assessable non-residential parcel in the proposed re-plat and/or redevelopment is allocated its pro-rata share of the assessments allocated to the initial parcel(s) and building(s).

Further, should all or a portion of a residential use be successfully converted to a non-residential use, the property converted shall be assessed in the same manner as all other commercial properties in the District adjusted at the time of the next fiscal year based on the then issued Broward County Property Appraiser's Just/Market Value or other public records supporting the Just/Market Value of the converted property. If a non-residential use successfully converts to a residential use, the assessment on the converted parcel will not be adjusted during the fiscal year wherein the change occurred but will be adjusted at the time of next fiscal year based on the then issued Broward County Property Appraiser's Just/Market Value or other public records supporting the Just/Market Value of the converted property.

In the event that additional land not currently subject to the assessments is annexed into the District in such a manner as to receive special benefit from marketing, promotional, event based and administrative services described herein, it will be necessary for this assessment methodology to be re-applied to include such parcels. The additional land and any buildings thereon will, as a

result of re-applying this allocation methodology, then it will be allocated an appropriate share of the special assessments while all currently assessed parcels and buildings will receive a relative reduction in their assessments.

7.0 PUBLIC INFRASTRUCTURE IMPROVEMENTS

In the event that the District decides to finance public infrastructure improvements or utilize a portion of the annual \$100,000 for public infrastructure improvements, it will need to provide supplemental assessments report(s) in order to insure that each parcel of land within the District benefits from the improvements and that the special assessments imposed on each parcel of land do not exceed the value of the benefits provided to such parcel.

EXHIBIT A
WILTON DRIVE IMPROVEMENT DISTRICT
PROPERTY INCLUDED IN THE DISTRICT

Folio Number	Address
494 226 630 010	2525 N. Dixie Highway
494 226 051 050	2500 Wilton Drive
494 226 050 980	2468 Wilton Drive
494 226 050 981	2450 Wilton Drive
494 226 050 970	2440 Wilton Drive
494 226 050 951	2412 Wilton Drive
494 226 050 950	2400-2410 Wilton Drive
494 226 050 290	2390 Wilton Drive
494 226 050 261	2348 Wilton Drive
494 226 050 260	2340 Wilton Drive
494 226 050 249	2330 Wilton Drive
494 226 050 250	2312 Wilton Drive
494 226 050 120	2200-2292 Wilton Drive
494 226 070 010	1150 NE 26 th Street
494 227 600 010	513 NE 21 Court
494 227 080 040	2010 Wilton Drive
494 227 080 030	2008 Wilton Drive
494 227 080 050	1950 Wilton Drive
494 227 080 060	1946 Wilton Drive
494 227 050 050	2031 Wilton Drive
494 227 050 040	2033-2043 Wilton Drive
494 227 050 020	2045 Wilton Drive
494 227 050 030	2055 Wilton Drive
494 227 030 070	2105 NE 5 Avenue
494 227 040 531	2151-2171 Wilton Drive
494 227 040 530	2199 Wilton Drive
494 226 051 210	2201 Wilton Drive
494 226 060 030	2205 Wilton Drive
494 226 052 120	2300 NE 6 Avenue
494 226 052 121	2255 Wilton Drive
494 226 052 100	2287 Wilton Drive
494 226 CE0 010	2301 Wilton Drive C1
494 226 CE0 020	2301 Wilton Drive C1A
494 226 CE0 030	2301 Wilton Drive C2
494 226 CE0 040	2301 Wilton Drive C3

EXHIBIT A
WILTON DRIVE IMPROVEMENT DISTRICT
PROPERTY INCLUDED IN THE DISTRICT

494 226 CE0 050	2301 Wilton Drive C4
494 226 CE0 060	2301 Wilton Drive C5
494 226 052 530	2400 NE 8 Avenue
494 226 052 510	2339 Wilton Drive
494 226 052 500	2343 Wilton Drive
494 226 052 660	2361 Wilton Drive
494 226 052 651	2389 Wilton Drive
494 226 052 700	2425 Wilton Drive
494 226 052 691	2449 Wilton Drive
494 226 052 701	2465 Wilton Drive
494 226 052 710	2501 Wilton Drive
494 226 550 150	2378 Wilton Drive
494 226 550 160	2376 Wilton Drive
494 226 550 170	2374 Wilton Drive
494 226 550 180	2372 Wilton Drive
494 226 550 190	2370 Wilton Drive
492 226 550 200	2366 Wilton Drive
492 226 550 210	2364 Wilton Drive
494 226 550 220	2362 Wilton Drive
494 226 550 230	2360 Wilton Drive
494 227 050 010	2097 Wilton Drive

EXHIBIT B
WILTON DRIVE IMPROVEMENT DISTRICT
COMMERCIAL PROPERTIES EXCLUDING RESIDENTIAL COMPONENTS
ADJUSTED JUST/MARKET VALUE

FOLIO NUMBER	ADDRESS	TOTAL SQUARE FOOTAGE	COMMERCIAL SQUARE FOOTAGE	PERCENT COMMERCIAL	2016 JUST/MARKET VALUE	ADJUSTED JUST/MARKET VALUE*
494 226 050 261	2348 Wilton Drive	11,382	1,344	11.81%	\$ 1,508,450	\$ 178,120
494 226 550 150	2378 Wilton Drive	2,611	760	29.11%	\$ 475,760	\$ 138,482
494 226 550 160	2376 Wilton Drive	2,611	760	29.11%	\$ 458,140	\$ 133,354
494 226 550 170	2374 Wilton Drive	2,611	760	29.11%	\$ 458,140	\$ 133,354
494 226 550 180	2372 Wilton Drive	2,611	760	29.11%	\$ 458,140	\$ 133,354
494 226 550 190	2370 Wilton Drive	2,611	760	29.11%	\$ 477,350	\$ 138,945
494 226 550 200	2366 Wilton Drive	2,611	760	29.11%	\$ 477,320	\$ 138,936
494 226 550 210	2364 Wilton Drive	2,611	760	29.11%	\$ 458,250	\$ 133,386
494 226 550 220	2362 Wilton Drive	2,611	760	29.11%	\$ 458,790	\$ 133,543
494 226 550 230	2360 Wilton Drive	2,611	760	29.11%	\$ 477,170	\$ 138,893
494 227 600 010	513 NE 21st Court	204,192	19,152	9.38%	\$ 27,679,410	\$ 2,596,165
494 226 052 530	2400 NE 8 Avenue	2,019	1,082	53.59%	\$ 494,040	\$ 264,760

*The Adjusted Just/Market Value equals the 2016 Just/Market Value times the Percent Commercial

EXHIBIT C
WILTON DRIVE IMPROVEMENT DISTRICT
2016/2017 ANNUAL BUDGET

Account Number	Description	Amount
Revenues		
602-5520-3290.012	Assessments, net of 4% collection allowance	\$ 96,000.00
Total Revenues		\$ 96,000.00
Expenditures		
602-5220-5311.000	Professional Services	\$ 3,600.00
602-5220-5312.000	Legal Services	\$ 20,042.00
602-5220-5321.000	Audit and Accounting	\$ 2,000.00
602-5220-5341.000	Contractual Services	\$ 9,100.00
602-5220-5412.000	Postage	\$ 500.00
602-5220-5451.000	Insurance	\$ 3,000.00
602-5220-5481.000	Promotional Activities	\$ 17,000.00
602-5220-5482.000	Advertising	\$ 1,500.00
602-5220-5494.000	Miscellaneous Expense	\$ 2,758.00
602-5220-5521.000	Operating Supplies	\$ 1,000.00
602-5220-5525.003	Special Events	\$ 35,500.00
Total Expenditures		\$ 96,000.00

EXHIBIT D
WILTON DRIVE IMPROVEMENT DISTRICT
FY 2016/17 NON AD-VALOREM ASSESSMENT ROLL

STREET ADDRESS	PROPERTY CONTROL NUMBER	2016 JUST/MARKET VALUE	PARCEL PERCENTAGE	PARCEL ASSESSMENT**
2525 N. Dixie Highway	494 226 630 010	\$ 1,270,120	2.12%	\$ 2,119.30
2500 Wilton Drive	494 226 051 050	\$ 526,780	0.88%	\$ 878.97
2468 Wilton Drive	494 226 050 980	\$ 367,230	0.61%	\$ 612.75
2450 Wilton Drive	494 226 050 981	\$ 1,232,610	2.06%	\$ 2,056.71
2440 Wilton Drive	494 226 050 970	\$ 1,005,860	1.68%	\$ 1,678.36
2412 Wilton Drive	494 226 050 951	\$ 1,283,150	2.14%	\$ 2,141.04
2400 - 2410 Wilton Drive	494 226 050 950	\$ 1,237,640	2.07%	\$ 2,065.10
2390 Wilton Drive	494 226 050 290	\$ 449,540	0.75%	\$ 750.09
2348 Wilton Drive*	494 226 050 261	\$ 178,120	0.30%	\$ 297.21
2340 Wilton Drive	494 226 050 260	\$ 946,850	1.58%	\$ 1,579.89
2330 Wilton Drive	494 226 050 249	\$ 648,920	1.08%	\$ 1,082.77
2312 Wilton Drive	494 226 050 250	\$ 2,045,330	3.41%	\$ 3,412.80
2200 - 2292 Wilton Drive	494 226 050 120	\$ 12,812,090	21.38%	\$ 21,377.99
1150 NE 26 Street	494 226 070 010	\$ 3,993,920	6.66%	\$ 6,664.17
513 NE 21 Court*	494 227 600 010	\$ 2,375,769	3.96%	\$ 3,964.16
2010 Wilton Drive	494 227 080 040	\$ 547,350	0.91%	\$ 913.30
2008 Wilton Drive	494 227 080 030	\$ 1,250,890	2.09%	\$ 2,087.21
1950 Wilton Drive	494 227 080 050	\$ 395,410	0.66%	\$ 659.77
1946 Wilton Drive	494 227 080 060	\$ 514,610	0.86%	\$ 858.67
2031 Wilton Drive	494 227 050 050	\$ 1,258,340	2.10%	\$ 2,099.64
2033 - 2043 Wilto	494 227 050 040	\$ 821,280	1.37%	\$ 1,370.37
2045 Wilton Drive	494 227 050 020	\$ 393,650	0.66%	\$ 656.84
2055 Wilton Drive	494 227 050 030	\$ 444,430	0.74%	\$ 741.57
2105 NE 5 Avenue	494 227 030 070	\$ 567,060	0.95%	\$ 946.18
2151-2171 Wilton Drive	494 227 040 531	\$ 753,610	1.26%	\$ 1,257.46
2199 Wilton Drive	494 227 040 530	\$ 806,630	1.35%	\$ 1,345.93
2201 Wilton Drive	494 226 051 210	\$ 627,490	1.05%	\$ 1,047.02
2205 Wilton Drive	494 226 060 030	\$ 5,203,270	8.68%	\$ 8,682.07
2300 NE 6 Avenue	494 226 052 120	\$ 960,500	1.60%	\$ 1,602.67
2255 Wilton Drive	494 226 052 121	\$ 261,840	0.44%	\$ 436.90
2287 Wilton Drive	494 226 052 100	\$ 950,440	1.59%	\$ 1,585.88
2301 Wilton Drive C1	494 226 CE0 010	\$ 577,990	0.96%	\$ 964.42
2301 Wilton Drive C1A	494 226 CE0 020	\$ 292,560	0.49%	\$ 488.16
2301 Wilton Drive C2	494 226 CE0 030	\$ 319,010	0.53%	\$ 532.29
2301 Wilton Drive C3	494 226 CE0 040	\$ 292,790	0.49%	\$ 488.54
2301 Wilton Drive C4	494 226 CE0 050	\$ 250,900	0.42%	\$ 418.65
2301 Wilton Drive C5	494 226 CE0 060	\$ 456,540	0.76%	\$ 761.77
2400 NE 8 Avenue*	494 226 052 530	\$ 264,760	0.44%	\$ 441.77
2339 Wilton Drive	494 226 052 510	\$ 301,340	0.50%	\$ 502.81
2343 Wilton Drive	494 226 052 500	\$ 1,990,320	3.32%	\$ 3,321.01
2361 Wilton Drive	494 226 052 660	\$ 2,053,100	3.43%	\$ 3,425.76
2389 Wilton Drive	494 226 052 651	\$ 890,360	1.49%	\$ 1,485.64
2425 Wilton Drive	494 226 052 700	\$ 1,346,630	2.25%	\$ 2,246.96

EXHIBIT D
WILTON DRIVE IMPROVEMENT DISTRICT
FY 2016/17 NON AD-VALOREM ASSESSMENT ROLL

STREET ADDRESS	PROPERTY CONTROL NUMBER	2016 JUST/MARKET VALUE	PARCEL PERCENTAGE	PARCEL ASSESSMENT**
2449 Wilton Drive	494 226 052 691	\$ 1,250,590	2.09%	\$ 2,086.71
2465 Wilton Drive	494 226 052 701	\$ 840,720	1.40%	\$ 1,402.81
2501 Wilton Drive	494 226 052 710	\$ 160,500	0.27%	\$ 267.81
2378 Wilton Drive*	494 226 550 150	\$ 138,482	0.23%	\$ 231.07
2376 Wilton Drive*	494 226 550 160	\$ 133,354	0.22%	\$ 222.51
2374 Wilton Drive*	494 226 550 170	\$ 133,354	0.22%	\$ 222.51
2372 Wilton Drive*	494 226 550 180	\$ 133,354	0.22%	\$ 222.51
2370 Wilton Drive*	494 226 550 190	\$ 138,945	0.23%	\$ 231.84
2366 Wilton Drive*	492 226 550 200	\$ 138,936	0.23%	\$ 231.83
2364 Wilton Drive*	492 226 550 210	\$ 133,386	0.22%	\$ 222.57
2362 Wilton Drive*	494 226 550 220	\$ 133,543	0.22%	\$ 222.83
2360 Wilton Drive*	494 226 550 230	\$ 138,893	0.23%	\$ 231.75
2097 Wilton Drive	494 227 050 010	\$ 1,290,130	2.15%	\$ 2,152.68
TOTALS		\$ 59,931,216	100.00%	\$ 100,000.00

*Properties containing Residential Units that have been excluded from Assessments